

HOUSE BILL No. 2201

By Committee on Taxation

1-26

1 AN ACT concerning property taxation; relating to the classification and
2 appraised valuation notice; providing information on prior year tax
3 valuations; amending K.S.A. 2022 Supp. 79-1460 and repealing the
4 existing section.

5
6 *Be it enacted by the Legislature of the State of Kansas:*

7 Section 1. K.S.A. 2022 Supp. 79-1460 is hereby amended to read as
8 follows: 79-1460. (a) (1) The county appraiser shall notify each taxpayer
9 in the county annually on or before March 1 for real property and May 1
10 for personal property, by mail directed to the taxpayer's last known
11 address, of the classification and appraised valuation of the taxpayer's
12 property, except that, the valuation for all real property shall not be
13 increased unless the record of the latest physical inspection was reviewed
14 by the county or district appraiser, and documentation exists to support
15 such increase in valuation in compliance with the directives and
16 specifications of the director of property valuation, and such record and
17 documentation is available to the affected taxpayer. The valuation for all
18 real property also shall not be increased solely as the result of normal
19 repair, replacement or maintenance of existing structures, equipment or
20 improvements on the property. ~~For purposes of this section, "normal~~
21 ~~repair, replacement or maintenance" does not include new construction as~~
22 ~~defined in this section.~~ For the next two taxable years following the
23 taxable year that the valuation for commercial real property has been
24 reduced due to a final determination made pursuant to the valuation
25 appeals process, the county appraiser shall review the computer-assisted
26 mass-appraisal of the property and if, the valuation in either of those two
27 years exceeds the value of the previous year by more than 5%, excluding
28 new construction, change in use or change in classification, the county
29 appraiser shall either:

30 (1)(A) Adjust the valuation of the property based on the information
31 provided in the previous appeal; or

32 (2)(B) order an independent fee simple appraisal of the property to
33 be performed by a Kansas certified real property appraiser. ~~As used in this~~
34 ~~section, "new construction" means the construction of any new structure or~~
35 ~~improvements or the remodeling or renovation of any existing structures~~
36 ~~or improvements on real property.~~

1 (2) When the valuation for real property has been reduced due to a
2 final determination made pursuant to the valuation appeals process for the
3 prior year, and the county appraiser has already certified the appraisal rolls
4 for the current year to the county clerk pursuant to K.S.A. 79-1466, and
5 amendments thereto, the county appraiser may amend the appraisal rolls
6 and certify the changes to the county clerk to implement the provisions of
7 this subsection and reduce the valuation of the real property to the prior
8 year's final determination, except that such changes shall not be made after
9 October 31 of the current year. ~~For the purposes of this section and in the~~
10 ~~case of real property, the term "taxpayer" shall be deemed to be the person~~
11 ~~in ownership of the property as indicated on the records of the office of~~
12 ~~register of deeds or county clerk and, in the case where the real property or~~
13 ~~improvement thereon is the subject of a lease agreement, such term shall~~
14 ~~also be deemed to include the lessee of such property if the lease~~
15 ~~agreement has been recorded or filed in the office of the register of deeds.~~
16 ~~Such notice-~~

17 (b) (1) *The notice provided under subsection (a) shall specify:*

18 (A) ~~Separately both for the previous and current four tax years and~~
19 ~~the current tax year, the appraised and assessed values for each property~~
20 ~~class identified on the parcel. Such notice shall also contain;~~

21 (B) the uniform parcel identification number prescribed by the
22 director of property valuation. ~~Such notice shall also contain; and~~

23 (C) a statement of the taxpayer's right to appeal, the procedure to be
24 followed in making such appeal and the availability without charge of the
25 guide devised pursuant to subsection ~~(b)~~ (e).

26 (2) Such notice may, and if the board of county commissioners so
27 require, shall provide the parcel identification number, address and the sale
28 date and amount of any or all sales utilized in the determination of
29 appraised value of residential real property.

30 (c) In any year in which no change in appraised valuation of any real
31 property from its appraised valuation in the next preceding year is
32 determined, an alternative form of notification which has been approved
33 by the director of property valuation may be utilized by a county.

34 (d) Failure to timely mail or receive such notice shall in no way
35 invalidate the classification or appraised valuation as changed. The
36 secretary of revenue shall adopt rules and regulations necessary to
37 implement the provisions of this section.

38 ~~(b) For all taxable years commencing after December 31, 1999, (e)~~
39 There shall be provided to each taxpayer, upon request, a guide to the
40 property tax appeals process. The director of the division of property
41 valuation shall devise and publish such guide; and shall provide sufficient
42 copies thereof to all county appraisers. Such guide shall include, but not be
43 limited to:

1 (1) A restatement of the law which pertains to the process and
2 practice of property appraisal methodology, including the contents of
3 K.S.A. 79-503a and 79-1460, and amendments thereto;

4 (2) the procedures of the appeals process, including the order and
5 burden of proof of each party and time frames required by law; and

6 (3) such other information deemed necessary to educate and enable a
7 taxpayer to properly and competently pursue an appraisal appeal.

8 (f) *As used in this section:*

9 (1) *"New construction" means the construction of any new structure*
10 *or improvements or the remodeling or renovation of any existing*
11 *structures or improvements on real property.*

12 (2) *"Normal repair, replacement or maintenance" does not include*
13 *new construction.*

14 (3) *"Taxpayer" means the person in ownership of the property as*
15 *indicated on the records of the office of register of deeds or county clerk*
16 *and includes the lessee of such property if the lease agreement has been*
17 *recorded or filed in the office of the register of deeds and the real property*
18 *or improvement thereon is subject of a lease agreement.*

19 Sec. 2. K.S.A. 2022 Supp. 79-1460 is hereby repealed.

20 Sec. 3. This act shall take effect and be in force from and after its
21 publication in the statute book.